

**PROCEEDINGS BEFORE THE  
WASHINGTON STATE BOARD OF ACCOUNTANCY**

In the Matter of the CPA Certificate and/or  
License to Practice Public Accounting of:

Audrey Louise Godwin  
  
Respondent.

NO. ACB – 1378

STIPULATION AND  
AGREED ORDER


The Washington State Board of Accountancy (Board) and Audrey Louise Godwin  
(Respondent) stipulate and agree as follows:

1. Audrey Louise Godwin (hereinafter “Respondent”) held a license as a Certified Public Accountant in Washington State (no. 15367), which expired June 30, 2013.
2. On or about March 23, 2012, the Respondent entered into a Stipulation and Agreed Order (ACB-1329) with the Washington State Board of Accountancy to pay fines, costs, and complete ethics courses.
3. The Respondent is, and has been, out of compliance with ACB-1329, in violation of RCW 18.04.295(11) and WAC 4-30-124(14) for failure to comply with an Order of the Board.
4. Respondent consents to the entry of this Order and has waived any right to a hearing.
5. Pursuant to RCW 18.04.295, the Board shall have the power to impose discipline, and so orders that the Respondent shall:
  - a. Agree to not request reinstatement of her CPA license.
  - b. Pay the remaining fines and costs from ACB-1329, which the Board shall expect to receive in the future. Such payments shall be made payable to the Washington State Board of Accountancy and remitted to the Washington State Board of Accountancy at PO Box 41465, Olympia, WA, 98504-1465.
  - c. Return her wall document CPA certificate to the Board at Washington State Board of Accountancy, PO Box 9131, Olympia, WA, 98507-9131 within 30 days of the effective date of this Order.

- d. Refrain from holding herself out to the public or assume or use the designation "certified public accountant" or "CPA" or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that the individual is a certified public accountant.
  - e. Not use the designation "CPA-Inactive" or "CPA-Retired."
  - f. Refrain from signing, affixing, or associating her name, firm name, or trade name to any report prescribed by professional standards including reports designated as an "audit," "review," or "compilation."
  - g. Refrain from all other violations of RCW 18.04.
6. The Board will publish the terms of this Stipulation and Agreed Order.

I, **Audrey Louise Godwin**, certify that I have read this Stipulation and Agreed Order in its entirety; that I fully understand and agree to all of it; and that it may be presented to the Board without my appearance. If the Board accepts the Stipulation and Agreed Order, I understand that I will receive a signed copy.

DATED this 28 day of October, 2013.

  
\_\_\_\_\_  
Audrey Louise Godwin  
Respondent

The Board accepts and enters this Stipulation and Agreed Order.

DATED this 18<sup>th</sup> day of December, 2013.

WASHINGTON STATE  
BOARD OF ACCOUNTANCY

  
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Emily Rollins  
Chair